



PHIL BREDESEN
GOVERNOR

STATE OF TENNESSEE
DEPARTMENT OF EDUCATION
DIVISION OF SPECIAL EDUCATION
7th FLOOR, ANDREW JOHNSON TOWER
710 JAMES ROBERTSON PARKWAY
NASHVILLE, TN 37243-0380

TIMOTHY K. WEBB, Ed.D.
COMMISSIONER

**LEA COMPREHENSIVE APPLICATION FOR
SPECIAL EDUCATION SERVICES**

Tennessee Code Annotated §49-10-302
Public Law 94-142, as amended
Public Law 105-17, as amended
Public Law 108-446

TO BE COMPLETED BY LOCAL SCHOOL SYSTEM

Compliance Assurance and Statistical Information		July 1, 2009 – September 30, 2010	
School System:	Sevier County School System		
Director of Schools:	Dr. Jack A. Parton		
	Signature	Date	
E-Mail Address:	JackParton@sevier.org		
Name of Program Contact Person:	Dr. Sandy Enloe		
E-Mail Address:	SandyEnloe@sevier.org		
Address:	320 Cedar Street	Telephone No.:	865-453-1036
	Sevierville, TN 37862		

TO BE COMPLETED BY THE STATE DEPARTMENT OF EDUCATION

Amount of IDEA, Part B Funds Approved:	\$ 2,951,031.53	Permissive Use of Funds Requested for:	
Amount of Preschool Grant Funds Approved:	\$ 81,945.76	A	B <input checked="" type="radio"/> C
Signature (Authorized State Department of Education Official)		Date	

Must be submitted to your Management Consultant before July 1, 2009.

**TCA 49-10-302
Section 612 (a) (11)**

COMPLIANCE ASSURANCES FOR USE OF IDEA FUNDS

The applicant hereby certifies to the Commissioner of Education that the representation made in this application properly reflects the projected pupils, personnel, and expenditures to be incurred in the operation of the special education program for pupils with disabilities conducted within the school system, that the expenditures for services and goods will be made exclusively for the benefit of pupils which meet the eligibility criteria established by the Department of Education, and that personnel assignments and other documentation of expenses will be readily available for audit. All records necessary to ensure the correctness of the information provided by the agency will be kept five years beyond the final reporting date and access to such records will be provided to the State Department of Education.

The Local Education Agency (LEA) hereby assures the State Education Agency (SEA) that the LEA meets each of the following conditions:

1. Special Education and Related Services will be provided in compliance with the established Tennessee Rules, Regulations & Minimum Standards.
2. The LEA, in providing for the education of children with disabilities within its jurisdiction, has in effect policies, procedures, and programs that are consistent with the State policies and procedures established under §612.
 - a. A free appropriate public education (FAPE) is available to all children with disabilities, as defined under §602(3) and who have a current individual education program (IEP), residing in the State between the ages of 3 through 21, inclusive, including children with disabilities who have been suspended or expelled from school. 612(a)(1)
 - b. The LEA has established a goal of providing full educational opportunity to all children with disabilities and a detailed timetable for accomplishing that goal. 612(a)(2)
 - c. All children with disabilities residing in the LEA, including children with disabilities who are homeless children, or are wards of the State, and children with disabilities attending private schools within the LEAs jurisdiction, regardless of the severity of their disabilities, and who are in need of special education and related services, are identified, located and evaluated and a practical method is developed and implemented to determine which children with disabilities are currently receiving needed special education and related services. 612(a)(3)
 - d. An individualized education program (IEP), or an individualized family service plan (IFSP), that meets the requirements of section 636(d), is developed, reviewed and revised for each child with a disability in accordance with section 614(d). 612(a)(4)
 - e. To the maximum extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, are educated with children who are not disabled. Special classes, separate schooling, or other removal of children with disabilities from the regular educational environment occurs only when the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. 612(a)(5)(A)
 - f. Children with disabilities and their parents are afforded the procedural safeguards required by §615. 612(a)(6)
 - g. Children with disabilities are evaluated in accordance with subsections (a) through (c) of § 614. 612(a)(7)
 - h. LEAs will comply with §617(c) relating to the confidentiality of records and information. 612(a)(8)
 - i. Children participating in early intervention programs assisted under Part C, and who will participate in preschool programs will experience a smooth and effective transition consistent with §637(a)(9). LEAs will participate in transition planning conferences arranged by the Lead Agency under §635(a)(10) and an IEP or, if consistent with sections 614(d)(2)(B) and 636(d), and IFSP will be developed and implemented by the third birthday. 612(a)(9)
 - j. Ensure that all requirements under §612(a)(10) regarding Children In Private Schools are being carried out in a manner consistent with the statute.
 - k. Ensure that all requirements under T.C.A. §49-10-107, T.C.A. §49-10-305 and T.C.A. §49-10-701, regarding Contracts for Special Education Services are being carried out in a manner consistent with the statute.
 - l. The LEA shall ensure that all personnel necessary to carry out this part are appropriately and adequately prepared, subject to the requirements of § 612(a)(14) and § 2122 of the Elementary and Secondary Education Act of 1965. 613(a)(3)

- m. This LEA will either choose to coordinate with the National Instructional Materials Access Center when purchasing print instructional materials in accordance with section 612(a)(23) or will provide instructional materials to blind persons or other persons with print disabilities in a timely manner. 613(a)(6)
3. The LEA shall provide the SEA with information necessary to enable the SEA to carry out its duties under this part, including, with respect to Sections 612(a)(15) and 612 (a)(16), information relating to the performance of children with disabilities participating in programs carried out under this part. 613(a)(7)
 4. The LEA shall make available to parents of children with disabilities and to the general public all documents relating to the eligibility of such agency under this part. 613(a)(8)
 5. The LEA shall cooperate under section 1308 of the Elementary and Secondary Education Act of 1965 to ensure the linkage of records pertaining to migratory children with disabilities for the purpose of electronically exchanging, among the States, health and educational information regarding such children. 613(a)(9)
 6. Subject to section 613(b)(3), the LEA application submitted to the SDE shall remain in effect until the LEA submits to the SDE such modifications as the LEA determines necessary. 613(b)(2)
 7. Ensure that all requirements under §613(a)(5) regarding treatment of Charter Schools and their students are being carried out in a manner consistent with the statute.
 8. Children with disabilities served with IDEA funds shall be counted in the same manner as children without disabilities to supplement the academic program funds earned and paid from the Basic Education Program. TRR&MS 0520-1-9-.03 (3)(a)
 9. Funds provided under IDEA will be used to pay the excess cost of providing special education and related services to children with disabilities; shall be used to supplement the State, Local and other Federal funds and not to supplant such funds; and shall not be used, except as provided in §613(a)(2)(B)-(C) to reduce the level of expenditures. §613(a)(2)(A) and §612(a)(17), TRR&MS 0520-1-9-03(2)(k)(4)
 10. According to Rule 0520-1-9-14(6)(a), procedures for providing an independent education evaluation (IEE) upon parental request have been submitted and approved to the Department of Education. Any future revision to the IEE procedure will be submitted to the Department for approval.
 11. According to TCA 9-1-104 (a) & (b) *Maximum class size*, our LEA case load and class size standards have been submitted and approved by the Department. There have been no changes since the original submission. (The State will review LEA caseload and class size standards for compliance.) Any future LEA updates or revisions will be submitted to the Division of Special Education for approval and for reference purposes.
 12. Children with disabilities served with IDEA funds have at least the same average amount spent on them, from sources other than Part B, as do the children in the school system taken as a whole. TRR&MS 0520-1-9-.03 (3)(a)(b)

Signature of Director of Schools

Date

**A. Children With Disabilities To Receive
Free Appropriate Public Education Services from the School System
2008-2009**

DISABILITY	(1) Within School System		(2) Contractual Agreement		(3) Total to Receive FAPE		(4) # Receiving Special Transportation		(5) # Private School Students Placed by LEA Receiving Services		Placed by Parents			
											(6a) # Private School Students Placed by Parents within system		(6b) # Of Private School Students (6a) Served by LEA This School Year	
	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21
Autism	8	52			8	52	0	16						
Blind		2			0	2								
Deaf-Blindness					0	0								
Deafness					0	0								
Developmental Delay	75	72			75	72	55	14						
Emotional Disturbance		52			0	52		10						
Hearing Impairments		11			0	11		8						
Intellectually Gifted		230			0	230								
Language Impairments	24	130			24	130		3						
Mental Retardation		124			0	124		48						
Multiple Disabilities		30			0	30		16						
Orthopedic Impairments	1	14			1	14		9						
Other - Functional Delay		116			0	116		10						
Other - Health Impairments	1	164			1	164		14						
Specific Learning Disabilities		447			0	447		10						
Speech Impairment	86	320			86	320						7		7
Traumatic Brain Injury		5			0	5		2						
Visual Impairments		9			0	9		1						
TOTAL	195	1778	0	0	195	1778	55	161	0	0	0	7	0	7

Grand Total 1973

LEA: Sevier County Schools

B.1 OPTIONS TO BE PROVIDED AGES 3 – 5*

OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5	OPTION 6**	OPTION 7	OPTION 8**	OPTION 9	OPTION 10	TOTAL
68	97	3	20	3		41	8			240

B.2 OPTIONS TO BE PROVIDED AGES 6 -21*

OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5	OPTION 6**	OPTION 7	OPTION 8**	OPTION 9	OPTION 10	TOTAL
388	779	336	154	236	47	182	32		12	2166

* This is a **duplicated count** and should reflect both primary and one secondary option of service.

** For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds.

***Since Option 8 includes 2 related services, students reported in Option 8 should not be reported in another Option.

Do not place 0's in columns with no students.

TRR & MS 0520-1-9-.03 (1)(k)

C. FINANCIAL INFORMATION**1. PERMISSIVE USE OF FUNDS**

AFTER reading the requirements on the corresponding form, please answer **yes** or **no** to each of the following items (A, B, and C). Any **yes** response requires completion of a corresponding form that follows. If **no** is answered on all three items, continue completing the application and disregard the attached forms for these permissive programs.

☒ **Yes** ☐ **No** **A. Adjustment to Local Effort in Certain Fiscal Years.** IDEA 04 allows a LEA to reduce state and local maintenance of effort by up to 50% of the increase in IDEA funds from the previous year if those funds are used to provide activities authorized under ESEA. If the LEA wishes to reduce MOE, it must use the attached form to calculate the maximum amount available for this purpose (Page 5A) and indicate how these funds will be used (Page 5A(1)).

There are limitations to this adjustment. If the LEA is also electing to take funds under Coordinated Early Intervening Services, this reduces the amount of funds available for the reduction of MOE. Also, any LEA identified as not meeting requirements in the State's APR, is prohibited by law from reducing its maintenance of effort figures.

☐ **Yes** ☒ **No** **B. Permissive Use of IDEA funds for Schoolwide Program.** IDEA allows a LEA to use funds to carry out a schoolwide program under Section 1114 of ESEA. If an applicant utilizes these funds, you will report the designated amount for each school and ensure that excess cost and service requirements are met. *(Use form on Page 5B)*

☐ **Yes** ☒ **No** **C. Permissive Use of IDEA funds for Coordinated Early Intervening Services.** IDEA allows a LEA to use up to 15% of funds, in combination with other amounts (other than education funds), to develop and implement Coordinated Early Intervening Services, which may include interagency financing structures, for students in kindergarten through grade 12 (with particular emphasis on students in kindergarten through grade 3) who have **not been identified** as needing special education or related services but who need additional academic and behavioral **support to succeed in a general education environment.**
(Use form on Page 5C)

NOTE: If an LEA is determined to have significant disproportionality based on race and ethnicity utilizing state criteria, the LEA must utilize Coordinated Early Intervening Services (Section 618 (d)(2)(B)). The amount expended by an LEA under Coordinated Early Intervening Services shall count toward the maximum amount of expenditures such LEAs may reduce in Item "A" *Adjustment to Local Effort* (above).

If an applicant utilizes these funds, you must show the calculations on the corresponding form.

Complete this form if Item A, Page 5 is marked "yes".

LEA: Sevier County Schools

A. Use of IDEA Funds as Local Funds (ARRA)

For any fiscal year for which the federal allocation received by a LEA under Section 611(f) *Subgrants to LEAs* exceeds the amount the LEA received for the previous FY, the LEA may reduce the level of expenditures otherwise required by Section 613(a)(2)(A)(iii) by not more than 50% of the excess.

Section 613(a)(2)(C)(i) 300.205

If the LEA chooses to use these funds, the LEA shall use an amount of local funds equal to the reduction in expenditures under clause (i) above, to carry out activities authorized under the Elementary and Secondary Act of 1965. Section 613(a)(2)(C)(ii) 300.205(a)

If the SEA determines that the LEA is unable to establish and maintain programs of free appropriate public education that meet the requirements of Section 613(a) **or** the SEA has taken action against the LEA under section 616 *Monitoring, Technical Assistance and Enforcement*, the SEA shall prohibit the LEA from reducing the level of expenditures under clause (i) above for that fiscal year.

Section 613(a)(2)(C)(iii)

The amount of funds expended by a LEA under subsection (f) *Coordinated Early Intervening Services*, shall count toward the maximum amount of expenditures such LEAs may reduce under clause (i) above.

Section 613(a)(2)(C)(iv)

If a SEA determines that an **LEA is not meeting the requirements of Part B, including the targets in the state's performance plan, the SEA shall prohibit the LEA from reducing its MOE under Section 613(a)(2)(C) for any fiscal year.** Section 616(f)

1.	Estimated/final IDEA allocation for this year:	\$6,281,976.93
2.	Actual IDEA final allocation for last year:	\$2,757,608.00
3.	Difference (line 1 – line 2) if >0:	\$3,524,368.93
4.	Line 3 X 50%	\$1,762,184.47
		X50
5.	Maximum available for use as local funds:	\$1,762,184.47
6.	Amount used if less than line 5:	\$
<i>If the LEA is also requesting to use funds for Coordinated Early Intervening Services, include calculation below:</i>		
7.	Amount given in line 6:	\$
8.	Subtract amount to be spent on page 5C:	\$
9.	Amount available for Item "A" to use as local funds:	\$

* If the Coordinated Early Intervening amount is more than the amount in line 5 or 6 on this form, Coordinated Early Intervening will cancel out the local funds reduction. If Coordinated Early Intervening amount is less, the difference may be taken under Form "A"

BUDGET AND JUSTIFICATIONS

ARRA Funds to be used as Local Funds

[illegible]

GIVE THE ESEA PROGRAM UNDER WHICH FUNDS WILL BE USED: Impact Aid

ACCOUNT NUMBER	EXPENDITURE NAME	JUSTIFICATION
71100-399	Contracted Services – United Streaming Net Trekker	Enhances instruction through live video Search engine used for specific topics as a student resource
71100-429	Instructional Supplies - Math Intervention Programming for 18 schools: Think Link (\$10 per student K-8) 8.677	Formative assessment & K – 8 management
	Fast Math (\$9000 per school) 18 schools	Math intervention & instruction enhancement tool
	Science & Social Studies Materials – grades 1 & 2	Weekly lesson publication designed to promote reading in the content area
	Math Calculators 4 - 5	Mathematical tools & assessment accommodation
	Reading: Be A Better Reader	Middle school alternative reading program

ACCOUNT NUMBER	EXPENDITURE NAME	JUSTIFICATION
71100-429 Con't	Maps 101 Calculators 6 - 8 Read 180 – additional materials Plato Graphing calculators – high school	Instructional enhancement Mathematical tools & assessment accommodation Reading intervention program support materials Annual fee for web-based version Mathematical tools & assessment accommodation
71100-449	Textbooks – English, grammar, foreign language	Basic resource available to all students to support implementation of new state standards
71100-535	Fee Waivers	To prevent loss of instructional support funding at each building level
72130-322	Testing: Prescriptive planning Practice tests for grades 1 & 2 Grades 1 & 2 – Achievement tests	Provides norm-referenced and summative information providing data that indicates students sub-skills needing to be addressed
72210-524	Staff Development - In-service for system	Necessary component of effective program implementation and promotes attainment of goals indicated in TCSPP
72210-790	Equipment (Support) Server for Fast Math and Think Link	Essential for implementation of Fast Math and Think Link programs

C. FINANCIAL INFORMATION**2. Estimated Expenditures**
Education for Students with Disabilities

ACCOUNT NO 71200	EXPENDITURES INSTRUCTION (71000) SPECIAL EDUCATION PROGRAM (71200)	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
116	Teachers	4,317,474.00	84.00			11,080.00	0.25
117	Career Ladder Program	48,450.00	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
127	Career Ladder Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
128	Homebound Teachers						
162	Clerical Personnel						
163	Educational Assistants	400,000.00	25.00	1,083,003.53	53.50	70,018.00	5.00
171	Speech Pathologist	732,157.00	13.00				
189	Other Salaries & Wages (Specify)*	311,609.00	7.00				
195	Certified Substitute Teachers	75,000.00					
198	Non-Certified Substitute Teachers						
201	Social Security	446,270.00	XXXXXXXX	*	XXXXXXXX	686.76	XXXXXXXX
204	State Retirement	317,901.00	XXXXXXXX	*	XXXXXXXX		XXXXXXXX
206	Life Insurance	5,500.00	XXXXXXXX	*	XXXXXXXX		XXXXXXXX
207	Medical Insurance	556,152.00	XXXXXXXX	364,713.00	XXXXXXXX		XXXXXXXX
208	Dental Insurance	22,000.00	XXXXXXXX	*	XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX		XXXXXXXX
212	Employer Medicare	104,369.00	XXXXXXXX	*	XXXXXXXX	161.00	XXXXXXXX
299	Other Fringe Benefits (Specify)*	32,103.00	XXXXXXXX	*	XXXXXXXX		XXXXXXXX
310	Contracts With Other Public Agencies	10,000.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
311	Contracts With Other School Systems		XXXXXXXX		XXXXXXXX		XXXXXXXX
312	Contracts With Private Agencies	5,000.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
322	Evaluation & Testing		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance And Repair Services - Equipment	5,000.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
356	Tuition		XXXXXXXX		XXXXXXXX		XXXXXXXX
369	Contracts for Substitute Teachers - Certified		XXXXXXXX		XXXXXXXX		XXXXXXXX
370	Contracts for Substitute Teachers - Non-Certified		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services (Specify)*	53,536.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
429	Instructional Supplies & Materials	79,932.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
449	Textbooks		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials (Specify)*	2,500.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
535	Fee Waivers		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
725	Special Education Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
71200	TOTAL EXPENDITURES	7,524,953.00	XXXXXXXX	1,447,716.53	XXXXXXXX	81,945.76	XXXXXXXX

Special Education Expenses Only
 FTE Positions: Full time equivalency – **use two decimals**.
 Line item substitutions or additions shall **NOT** be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX I

TRR&MS 0520-1-9-.03 (2) (k) (7)
 0520-1-9-.03 (1) (k) (2)
 EDGAR Sect 80.20 (a) (2)
 (Subpart C) (b) (4)

* See attachment for fringe benefits explanation

C. FINANCIAL INFORMATION (Continued)
2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72130	SUPPORT SERVICES (72000)						
	STUDENTS (72100)						
	OTHER STUDENT SUPPORT (72130)						
117	Career Ladder Program		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
123	Guidance Personnel						
124	Psychological Personnel						
127	Career Ladder - Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
130	Social Workers						
135	Assessment Personnel						
161	Secretary(s)						
162	Clerical Personnel						
164	Attendants			1,199,315	75		
170	School Resource Officers						
189	Other Salaries & Wages (Specify)						
201	Social Security	74,358	XXXXXXXX	*	XXXXXXXX		XXXXXXXX
204	State Retirement	113,095	XXXXXXXX	*	XXXXXXXX		XXXXXXXX
206	Life Insurance	1,950	XXXXXXXX	*	XXXXXXXX		XXXXXXXX
207	Medical Insurance	9,347	XXXXXXXX	304,000	XXXXXXXX		XXXXXXXX
208	Dental Insurance	8,025	XXXXXXXX	*	XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX		XXXXXXXX
212	Employer Medicare	17,390	XXXXXXXX	*	XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits (Specify)	5,397	XXXXXXXX	*	XXXXXXXX		XXXXXXXX
307	Communication		XXXXXXXX		XXXXXXXX		XXXXXXXX
309	Contracts with Government Agencies		XXXXXXXX		XXXXXXXX		XXXXXXXX
311	Contracts with other School Systems		XXXXXXXX		XXXXXXXX		XXXXXXXX
322	Evaluation & Testing		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payment		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance & Repair Services-Equip		XXXXXXXX		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
524	In-service/Staff Development		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
790	Other Equipment (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
72130	TOTAL EXPENDITURES	229562	XXXXXXXX	1503315	XXXXXXXX	0	XXXXXXXX

Special Education Expenses Only

*FTE Positions: Full time equivalency – **use two decimals.**Line item substitutions or additions shall **NOT** be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

ROUND TO NEAREST DOLLAR

* See attachment for fringe benefits explanation

C. FINANCIAL INFORMATION (Continued)
2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72220	SUPPORT SERVICES (72000) INSTRUCTIONAL STAFF (72200) SPECIAL EDUCATION PROGRAM STAFF (72220)						
105	Supervisor/Director	164.536	2				
117	Career Ladder Program	6.000	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
124	Psychological Personnel						
127	Career Ladder Extended Contracts		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
135	Assessment Personnel						
161	Secretary(s)						
162	Clerical Personnel	100.800	2				
171	Speech Pathologist (Supervisory)						
189	Other Salaries & Wages (Specify)						
196	In-Service Training		XXXXXXX		XXXXXXX		XXXXXXX
201	Social Security	16.823	XXXXXXX		XXXXXXX		XXXXXXX
204	State Retirement	20.212	XXXXXXX		XXXXXXX		XXXXXXX
206	Life Insurance	1.04	XXXXXXX		XXXXXXX		XXXXXXX
207	Medical Insurance	17.882	XXXXXXX		XXXXXXX		XXXXXXX
208	Dental Insurance	420	XXXXXXX		XXXXXXX		XXXXXXX
210	Unemployment Compensation		XXXXXXX		XXXXXXX		XXXXXXX
212	Employer Medicare	3.934	XXXXXXX		XXXXXXX		XXXXXXX
299	Other Fringe Benefits (Specify)	1.220	XXXXXXX		XXXXXXX		XXXXXXX
307	Communication		XXXXXXX		XXXXXXX		XXXXXXX
308	Consultants		XXXXXXX		XXXXXXX		XXXXXXX
330	Operating Lease Payments		XXXXXXX		XXXXXXX		XXXXXXX
336	Maintenance & Repair Services -Equipment		XXXXXXX		XXXXXXX		XXXXXXX
348	Postal Charges		XXXXXXX		XXXXXXX		XXXXXXX
355	Travel	58.000	XXXXXXX		XXXXXXX		XXXXXXX
399	Other Contracted Services (Specify)		XXXXXXX		XXXXXXX		XXXXXXX
499	Other Supplies & Materials (Specify)	2.500	XXXXXXX		XXXXXXX		XXXXXXX
524	In-Service/Staff Development	22.300	XXXXXXX		XXXXXXX		XXXXXXX
599	Other Charges (Specify)		XXXXXXX		XXXXXXX		XXXXXXX
790	Other Equipment (Specify)		XXXXXXX		XXXXXXX		XXXXXXX
72220	TOTAL EXPENDITURES	414731	XXXXXXX	0	XXXXXXX	0	XXXXXXX

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals.

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

ROUND TO NEAREST DOLLAR

C. FINANCIAL INFORMATION (continued)**3. Estimated Expenditure Summary
Education for Students with Disabilities**

ACCOUNT SERIES	EXPENDITURES	GENERAL PURPOSE FUND	IDEA	PRESCHOOL
71150	Alternative Schools			
71200	Special Education Program	7,524,953.00	1,447,716.53	81,945.76
72120	Health Services			
72130	Other Student Support	229,562.00	1,503,315.00	
72215	Alternative Instruction Program			
72220	Special Education Program Staff	414,731.00		
72410	Office of Principal			
72710	Transportation			
99100-590	Transfer Out of Funds: Indirect Cost *	XXXXXXXX		
99100-590	Permissive Use of Funds:	XXXXXXXX	XXXXXXXX	XXXXXXXX
	A. Adjustment to Local Effort	1,762,184.47	XXXXXXXX	XXXXXXXX
	B. School Wide	XXXXXXXX		XXXXXXXX
	C. Early Intervening Services	XXXXXXXX		XXXXXXXX
TOTAL EXPENDITURES		8,169,246.00	2,951,031.53	81,945.76

Indirect Cost Rate: _____

Note: Subtract out all expenditures for equipment prior to determining indirect cost amounts.**Do Not include any "Permissive Use of Funds" expenditures when determining indirect cost amounts.****GENERAL PURPOSE FUND TOTAL SHALL MATCH TOTAL ON PAGE 16C**

July 10, 2009

To Whom It May Concern:

I would like to offer clarification in regard to our submitted Comprehensive Plan. The salaries of both 163- Educational Assistants and 164- Attendants are paid from IDEA Part B and Preschool Grant funds, with 25 FTE Assistant salaries paid through the General Purpose Fund. Any remaining IDEA funds are applied as a portion of the total cost of Medical Insurance with the remainder being paid through General Purpose Funds. These employees have access to full employee benefits which include Social Security, State Retirement, Life Insurance, Dental Insurance, Employer Medicare and Other Fringe Benefits (long-term disability). Those benefits are paid for through the General Purpose Fund to make up the difference in funds needed and those available in the IDEA and Preschool funding amounts.

Thank you for your attention in this matter. If there are questions, please contact Karen King at 865-453-4671 or Dr. Sandy Enloe at 453-1036.

Dr. Sandy Enloe
Department of Special Education
Sevier County Schools

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: Sevier County Schools

Special Education Instruction Program

	Acct. No. 71200	Description	Justification	
	116	Teachers	To pay for teachers working with SE students	
	128	Homebound Teachers	To pay for homebound teachers working w/ SE students	
	162	Clerical Personnel	To pay for SE clerical personnel	
X	163	Educational Assistants	To pay for SE educational assistants	
	171	Speech Pathologist	To pay for SE speech pathologist	
	189	Other Salaries & Wages (Specify)	1 Materials Coordinator, 3 Hearing Interpreters, 3 PT & OT	
	195	Certified Substitute Teachers	Certified Substitutes for SE teachers	
	198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers	
	201	Social Security	Fringe benefits for above salaries	
	204	State Retirement	Fringe benefits for above salaries	
	206	Life Insurance	Fringe benefits for above salaries	
X	207	Medical Insurance	Fringe benefits for above salaries	
	208	Dental Insurance	Fringe benefits for above salaries	
	210	Unemployment compensation	Fringe benefits for above salaries	
	212	Employer Medicare	Fringe benefits for above salaries	
	299	Other Fringe Benefits (Specify)	Long term disability .45 per 100 per FTE	
	310	Contracts with other Public Agencies	Contract with:	For:
	311	Contracts with other School Systems	Contract with:	For:
	312	Contracts with Private Agencies	Contract with:	For:
	322	Evaluation & Testing	To evaluate and test S. E. students	
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	356	Tuition	To pay tuition for SE students unable to afford it	
	369	Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers	
	370	Contracts for Substitute Teachers – Non-Certified	To pay actual contracts for non-certified SE substitute teachers	
	399	Other Contracted Services (Specify)	4 copiers for SPED, Mountain Medical (Dr. Sanders)	
	429	Instructional Supplies & Materials	To purchase supplemental supplies/materials for the SE classroom	
	449	Textbooks	To purchase supplementary textbooks for SE students	
	499	Other Supplies & Materials (Specify)		
	535	Fee Waivers	To pay fees for SE students that cannot afford them	
	599	Other Charges (Specify)		
	725	Special Education Equipment *		

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: Sevier County Schools

Students Support Services/Other Student Support

	Acct. No. 72130	Description	Justification	
	123	Guidance Personnel	SE to pay salary of guidance personnel to work w/children w/disabilities	
	124	Psychological Personnel	To pay salary of SE psychological personnel	
	130	Social Workers	To pay salary of SE social workers	
	135	Assessment Personnel	To pay salary of SE assessment personnel	
	161	Secretary(s)	To pay salary of SE secretary for support personnel	
	162	Clerical Personnel	To pay salary of SE clerical worker for support personnel	
X	164	Attendants	To pay salary of SE attendants	
	170	School Resource Officers	To pay salary of SE school resource officer	
	189	Other Salaries and Wages (Specify)		
	201	Social Security	Fringe benefits for above salaries	
	204	State Retirement	Fringe benefits for above salaries	
	206	Life Insurance	Fringe benefits for above salaries	
X	207	Medical Insurance	Fringe benefits for above salaries	
	208	Dental Insurance	Fringe benefits for above salaries	
	210	Unemployment Compensation	Fringe benefits for above salaries	
	212	Employer Medicare	Fringe benefits for above salaries	
	299	Other Fringe Benefits (Specify)	Long-term disability	
	307	Communication	SE communication costs	
	309	Contracts with Government Agencies	Contract with:	For:
	311	Contracts with other School Systems	Contract with:	For:
	322	Evaluation & Testing	To evaluate and test SE students by guidance, psychological, or assessment staff	
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services - Equipment	To maintain & repair equipment used by support staff	
	348	Postal Charges	To pay for postage used by support staff	
	355	Travel	Travel by SE support staff	
	399	Other Contracted Services (Specify)		
	499	Other Supplies & Materials (Specify)		
	524	In-Service/Staff Development	Staff development specifically designed for support staff	
	599	Other Charges (Specify)		
	790	Other Equipment (Specify)		

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA: Sevier County Schools

PRESCHOOL GRANT

Special Education Instruction Program

	Acct. No. 71200	Description	Justification	
X	116	Teachers	To pay for teachers working with SE students	
	128	Homebound Teachers	To pay for homebound teachers working w/ SE students	
	162	Clerical Personnel	To pay for SE clerical personnel	
X	163	Educational Assistants	To pay for SE educational assistants	
	171	Speech Pathologist	To pay for SE speech pathologist	
	189	Other Salaries & Wages (Specify)		
	195	Certified Substitute Teachers	Certified Substitutes for SE teachers	
	198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers	
X	201	Social Security	Fringe benefits for above salaries	
	204	State Retirement	Fringe benefits for above salaries	
	206	Life Insurance	Fringe benefits for above salaries	
	207	Medical Insurance	Fringe benefits for above salaries	
	208	Dental Insurance	Fringe benefits for above salaries	
	210	Unemployment compensation	Fringe benefits for above salaries	
X	212	Employer Medicare	Fringe benefits for above salaries	
	299	Other Fringe Benefits (Specify)		
	310	Contracts with other Public Agencies	Contract with:	For:
	311	Contracts with other School Systems	Contract with:	For:
	312	Contracts with Private Agencies	Contract with:	For:
	322	Evaluation & Testing	To evaluate and test S. E. students	
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	356	Tuition	To pay tuition for SE students unable to afford it	
	369	Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers	
	370	Contracts for Substitute Teachers – Non-Certified	To pay actual contracts for non-certified SE substitute teachers	
	399	Other Contracted Services (Specify)		
	429	Instructional Supplies & Materials	To purchase supplemental supplies/materials for the SE classroom	
	449	Textbooks	To purchase supplementary textbooks for SE students	
	499	Other Supplies & Materials (Specify)		
	535	Fee Waivers	To pay fees for SE students that cannot afford them	
	599	Other Charges (Specify)		
	725	Special Education Equipment *		
	729	Transportation Equipment		

C. FINANCIAL INFORMATION (continued)
6. General Purpose Funds Only
Non-Supplanting/Maintenance of Effort

a. Expenditures for 2006-2007

Actual amount expended for students with disabilities served (State's Sp Ed Expenditure Report 2006-2007)	<u>\$ 8,725,837</u>
Total unduplicated count of disabled students served by the school system (End of Year Report 2006-2007)	<u>2610</u>
Per pupil expenditures 2006-2007 Divide a (1) by a (2)	<u>\$ 3,343.23</u>

b. Expenditures for 2007-2008

1. Actual amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2007 - 2008)	<u>\$ 9,212,043</u>
2. Total unduplicated count of disabled students served by the school system (End of Year Report 2007-2008)	<u>2357</u>
3. Per pupil expenditures 2007-2008 Divide a (1) by a (2)	<u>\$ 3,908.38</u>

c. Expenditures for 2008-2009 *

1. Actual or projected (Circle one) amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2008 - 2009)	<u>\$9,896,343</u>
2. Total unduplicated count of disabled students served by the school system (End of Year Report, 2008-2009)	<u>2357</u>
3. Per pupil actual or projected expenditures 2008-2009 Divide b (1) by b (2)	<u>4198.70</u>
4. System's total net enrollment (All Students)	<u>14,231</u>
Percentage of S.E. Students (Divide c.2 by c.4)	<u>16.56%</u>

<i>DOE USE ONLY</i>
<u>\$ 9,249,282.96</u>
<u>2,357</u>
<u>\$ 3,924.18</u>

d. Projected Expenditures for 2009-2010

(Page 14, Total Expenditures General Purpose Funds) 8,169,246.00

*** NOTE: If c.1. and c.3 are less than b.1 and b.3. , a maintenance of effort problem has occurred.** Please submit documentation that justifies this reduction in expenditures. Acceptable reasons to reduce MOE are provided at 34 CFR Part. 300. 204 *Exception to maintenance of effort*. Funding will be held until this is corrected or justified. **If d. is less than c.1.**, a potential maintenance of effort problem may occur. Work closely with your finance office/management consultant during this school year.